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Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1.-5. (Cancelled)

6. (New): An automobile seat having a seat cushion and a seatback, the automobile seat comprising:

a headrest including:

a generally U-shaped stay detachably coupled to the seatback, the stay including a generally horizontal portion having an axis; and

a headrest main body rotatably coupled to the horizontal portion of the stay and including a receiving port for receiving the horizontal portion of the stay;

wherein the headrest main body rotates around the axis of the horizontal portion of the stay and wherein the receiving port is located at a position that is coaxial with the axis of the horizontal portion of the stay.

7. (New): The automobile seat of Claim 6, wherein the headrest main body comprises:

a bracket for rotatably coupling the headrest main body to the horizontal portion of the stay;

a foaming material covering the horizontal portion of the stay and the bracket; and

a skin covering the foaming material;

wherein the foaming material and the skin form a recess having a side surface, and wherein the receiving port is formed on the side surface of the recess.

8. (New): The automobile seat of Claim 7, wherein the stay includes a bent portion received within the recess.

9. (New): The automobile seat of Claim 7, wherein a diameter of the receiving port is about half of a diameter of the horizontal portion of the stay.

10. (New): The automobile seat of Claim 7, wherein a diameter of the receiving port is smaller than a diameter of the horizontal portion of the stay.

11. (New): The automobile seat of Claim 10, wherein at least a portion of the side surface of the recess is made of an extensible material.

12. (New): The automobile seat of Claim 7, wherein the stay includes a vertical portion detachably coupled to the seatback.

13. (New): The automobile seat of Claim 12, wherein the recess includes an open length along an anteroposterior direction of the headrest main body and wherein the open length is larger than a diameter of the vertical portion of the stay.

14. (New): A headrest for use with an automobile seat having a seat cushion and a seatback, the headrest comprising:

a generally U-shaped stay configured to be detachably coupled to the seatback, the stay including a generally horizontal portion having an axis; and

a headrest main body rotatably coupled to the horizontal portion of the stay and including a receiving port for receiving the horizontal portion of the stay;

wherein the headrest main body rotates around the axis of the horizontal portion of the stay and wherein the receiving port is located at a position that is coaxial with the axis of the horizontal portion of the stay.

15. (New): The headrest of Claim 14, wherein the headrest main body comprises:

a bracket for rotatably coupling the headrest main body to the horizontal portion of the stay;

a foaming material covering the horizontal portion of the stay and the bracket; and

a skin covering the foaming material;

wherein the foaming material and the skin form a recess having a side surface, and wherein the receiving port is formed on the side surface of the recess.

16. (New): The headrest of Claim 15, wherein the stay includes a bent portion received within the recess.

17. (New): The headrest of Claim 15, wherein a diameter of the receiving port is about half of a diameter of the horizontal portion of the stay.

18. (New): The headrest of Claim 15, wherein a diameter of the receiving port is smaller than a diameter of the horizontal portion of the stay.

19. (New): The headrest of Claim 18, wherein at least a portion of the side surface of the recess is made of an extensible material.

20. (New): The headrest of Claim 15, wherein the stay includes a vertical portion configured to be detachably coupled to the seatback.

21. (New): The headrest of Claim 20, wherein the recess includes an open length along an anteroposterior direction of the headrest main body and wherein the open length is larger than a diameter of the vertical portion of the stay.